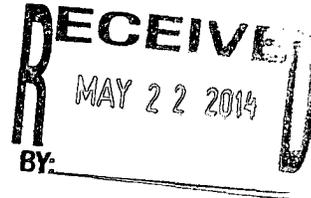


**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

WELLS FARGO FINANCIAL)
NATIONAL BANK,)
)
Petitioner,)
)
vs.)
)
ILLINOIS DEPARTMENT OF REVENUE,)
)
Respondent.)

Case No. 14 TT 75
Judge Brian F. Barov



NOTICE OF MOTION

TO: See attached Proof of Service.

PLEASE TAKE NOTICE that on May 20, 2014 at 11:00 a.m. or as soon thereafter as counsel may be heard, I shall appear before Judge Brian F. Barov, 160 N. LaSalle, Room 704, Chicago, Illinois, and shall then and there present the **Joint Motion to Stay**, a copy of which is attached hereto and hereby served upon you.

Respectfully submitted,

Wells Fargo Financial National Bank,
Taxpayer

By:  _____

One of Its Attorneys

Fred O. Marcus
Jennifer A. Zimmerman
Horwood Marcus & Berk Chartered
500 West Madison Street, Suite 3700
Chicago, Illinois 60661
(312) 606-3200

**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

WELLS FARGO FINANCIAL)	
NATIONAL BANK,)	Case No. 14 TT 75
)	Judge Brian F. Barov
Petitioner,)	
)	
vs.)	
)	
ILLINOIS DEPARTMENT OF REVENUE,)	
)	
Respondent.)	

JOINT MOTION TO STAY

NOW COME the parties, by and through their respective attorneys, and hereby move the Illinois Independent Tax Tribunal for the entry of an order transferring this matter to the Stay Calendar until there is a final, non-appealable decision in a similar matter currently pending in the Appellate Court of Illinois, First District. In support of this motion, the parties state as follows:

1. The primary issue in this matter involves whether Petitioner is entitled to a refund of Retailers' Occupation Tax pursuant to 86 Ill. Admin. Code § 130.1960 for transactions that were financed on credit cards issued by Wells Fargo Financial National Bank.

2. A matter currently before the Appellate Court of Illinois, First District presents the same issue. *Citibank, N.A. v. Illinois Department of Revenue et al.*, Case No. 1-13-3650. The Department of Revenue's opening brief in that case is due on May 30, 2014.

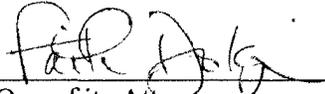
4. Because the issue in the *Citibank, N.A.* case is the same as the issue in the present case, the Appellate Court of Illinois' decision in *Citibank, N.A.* will impact resolution of this matter. At the very least, the decision will affect possible settlement and the scope of discovery.

5. As such, it would be in the best interests of all parties and this Tribunal to transfer this matter to the Stay Calendar until such time as there is a final decision in the *Citibank, N.A.* case. Such transfer will allow this Tribunal and counsel for the Petitioner and Respondent to avoid needless expenditure of time and effort.

6. This Motion is made for good faith reasons and not for purposes of delay.

WHEREFORE, the parties respectfully request that this Tribunal enter an order transferring this matter to the Stay Calendar until there is a final, non-appealable decision of *Citibank, N.A. v. Illinois Department of Revenue et al.*, Case No. 1-13-3650, and for such further relief that this Tribunal deems just and necessary.

Respectfully submitted,

Wells Fargo Financial National Bank, Petitioner By:  One of its Attorneys	Illinois Department of Revenue, Respondent By:  One of its Attorneys
Fred O. Marcus Jennifer A. Zimmerman HORWOOD MARCUS & BERK CHTD. 500 West Madison Street, Suite 3700 Chicago, Illinois 60661 (312) 606-3200	Faith Dolgin ILLINOIS DEPARTMENT OF REVENUE 100 W Randolph Street, 7 TH Floor Chicago, IL 60601 (312) 814-3185

STATE OF ILLINOIS)
)
COUNTY OF COOK) SS.

PROOF OF SERVICE

The undersigned, being first duly sworn upon oath, deposes and states that one copy of the foregoing **Joint Motion to Stay** was served upon the below-named parties on May 22, 2014, by causing the same to be hand-delivered before 5:00 p.m.

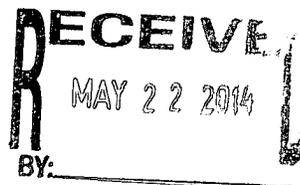
Michael Coveny
ILLINOIS DEPARTMENT OF REVENUE
100 W Randolph Street, 7TH Floor
Chicago, IL 60601



**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

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Wells Fargo Financial National Bank,
Taxpayer

By: 
One of Its Attorneys

Fred O. Marcus
Jennifer A. Zimmerman
Horwood Marcus & Berk Chartered
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**ILLINOIS INDEPENDENT TAX TRIBUNAL
CHICAGO, ILLINOIS**

WELLS FARGO FINANCIAL)	
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Respectfully submitted,

<p>Wells Fargo Financial National Bank, Petitioner</p> <p>By:  One of its Attorneys</p>	<p>Illinois Department of Revenue, Respondent</p> <p>By:  One of its Attorneys</p>
<p>Fred O. Marcus Jennifer A. Zimmerman HORWOOD MARCUS & BERK CHTD. 500 West Madison Street, Suite 3700 Chicago, Illinois 60661 (312) 606-3200</p>	<p>Faith Dolgin ILLINOIS DEPARTMENT OF REVENUE 100 W Randolph Street, 7TH Floor Chicago, IL 60601 (312) 814-3185</p>

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Michael Coveny
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100 W Randolph Street, 7TH Floor
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